



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

April 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 04/30/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 80.8%	Operations 83.3%	Federal 58.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	11,396.57	16,620.67	43.9%	74.0%	9,857.76
Mcilvaine (J. Ralph) Early Chi	34,275.00	9,399.59	12,448.09	36.3%	63.7%	12,427.32
Major George S. Welch Es	32,050.00	6,538.30	22,325.09	69.7%	90.1%	3,186.61
Magnolia Middle School	183,050.00	46,854.32	92,400.73	50.5%	76.1%	43,794.95
Kent Elementary Ilc	6,900.00	2,406.69	3,914.54	56.7%	91.6%	578.77
Nellie Hughes Stokes Es	36,525.00	15,186.06	15,684.84	42.9%	84.5%	5,654.10
Star Hill Elementary School	33,450.00	9,566.40	16,240.52	48.6%	77.2%	7,643.08
W. B. Simpson Es	34,950.00	11,594.53	13,746.24	39.3%	72.5%	9,609.23
F. Niel Postlethwait Ms	88,500.00	12,361.30	57,981.23	65.5%	79.5%	18,157.47
W. Reily Brown Es	38,100.00	13,835.90	10,551.62	27.7%	64.0%	13,712.48
David E. Robinson ES	38,625.00	11,103.73	19,613.96	50.8%	79.5%	7,907.31
Fred Fifer Middle School	96,875.00	24,842.52	52,140.49	53.8%	79.5%	19,891.99
Caesar Rodney High School	696,990.00	134,881.08	522,708.25	75.0%	94.3%	39,400.67
Dover Air Force Base Ms	49,979.00	15,757.71	28,043.71	56.1%	87.6%	6,177.58
JS Charlton School	204,000.00	69,310.94	96,331.38	47.2%	81.2%	38,357.68
District Level						
Board Of Ed/District Expenses	40,000.00	134.00	34,724.28	86.8%	87.1%	5,141.72
District Expenditures	2,010,000.00	429,957.74	1,306,251.36	65.0%	86.4%	273,790.90
District Operations (Charlton)	3,942,094.00	484,325.64	2,897,069.11	73.5%	85.8%	560,699.25
Superintendent	28,500.00	1,101.04	16,512.12	57.9%	61.8%	10,886.84
Curriculum/Instruction	939,000.00	180,983.89	727,038.45	77.4%	96.7%	30,977.66
Professional Development	8,500.00	500.00	3,816.98	44.9%	50.8%	4,183.02
Technology (Instructional)	1,123,500.00	458,651.71	576,952.60	51.4%	92.2%	87,895.69
Special School Tuition Payment	800,000.00	66,035.04	112,582.77	14.1%	22.3%	621,382.19
Inclusive Education	1,311,000.00	410,592.44	1,191,849.31	90.9%	122.2%	(291,441.75)
Maintenance	914,400.00	117,128.26	778,825.15	85.2%	98.0%	18,446.59
Operations/Utilities	1,492,000.00	255,451.51	1,069,928.15	71.7%	88.8%	166,620.34
Local Transportation	950,000.00	29,893.95	637,261.93	67.1%	70.2%	282,844.12
State Transportation CR	6,850,000.00	111,829.34	5,092,487.14	74.3%	76.0%	1,645,683.52
Personnel/Hr	49,800.00	1,011.83	48,538.44	97.5%	99.5%	249.73
Child Nutrition	7,332,767.00	722,196.68	5,717,103.24	78.0%	87.8%	893,467.08
Salaries						
State Salaries CR	62,703,957.00	-	56,530,588.35	90.2%	90.2%	6,173,368.65
State Salaries Charlton	12,620,440.00	-	11,605,511.50	92.0%	92.0%	1,014,928.50
Local Salaries CR	25,114,929.00	-	15,509,083.42	61.8%	61.8%	9,605,845.58
Tuition Salaries CR	1,700,000.00	-	690,772.80	40.6%	40.6%	1,009,227.20
Tuition Salaries Charlton	4,675,000.00	-	3,635,244.74	77.8%	77.8%	1,039,755.26
Dover Air Force Base						
Base Salaries	9,395,213.00	-	6,682,200.29	71.1%	71.1%	2,713,012.71
Base Operations	1,128,900.00	197,604.40	902,078.90	79.9%	97.4%	29,216.70
Base Indirect Other Schools	850,000.00	-	283,470.88	33.3%	33.3%	566,529.12
Other Funds						
Minor Capital Improvements	2,098,269.00	1,095,394.75	504,408.47	24.0%	76.2%	498,465.78
Vocational Education	205,000.00	32,624.04	137,196.09	66.9%	82.8%	35,179.87
Competitive State Grants	4,788,450.00	49,588.79	1,765,717.62	36.9%	37.9%	2,973,143.59
Tuition Reimbursement	75,000.00	-	37,500.00	50.0%	50.0%	37,500.00
Debt Service	2,063,196.00	-	2,063,195.96	100.0%	100.0%	0.04
Tuition	2,000,000.00	261,641.82	991,912.83	49.6%	62.7%	746,445.35
Summer School	400,000.00	-	390,999.01	97.7%	97.7%	9,000.99
Copy Center	288,300.00	54,766.81	187,448.54	65.0%	84.0%	46,084.65
Federal Funds						
Title I	3,489,271.00	138,696.53	2,175,813.69	62.4%	66.3%	1,174,760.78
Title III	59,106.00	1,158.93	230.65	0.4%	2.4%	57,716.42
IDEA	2,134,117.00	130,921.17	1,134,781.75	53.2%	59.3%	868,414.08
Perkins	209,034.00	2,276.77	163,963.14	78.4%	79.5%	42,794.09
Total Expenditure Budget	165,401,887.00	5,629,502.72	126,583,811.02	76.5%	79.9%	33,188,573.26
Unbudgeted Items						
ESSER III	18,508,784.00	1,350,081.33	17,158,702.67	92.7%	100.0%	-

**CAESAR RODNEY SCHOOL DISTRICT
REPORT OF TAX COLLECTIONS FY 2025**



2023-2024 Taxation revenue based on 95% of total taxable assessment

\$9,001,472

2024-2025 Taxation revenue based on 95% of total taxable assessment

\$9,165,424

<i>Senior Property Tax & Disabled Veterans' Tax Credit (pre- load & final)</i>							Month Received	<i>Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & final)</i>						
<i>Resident/Penalty</i>	<i>Capitation</i>		<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>		<i>Resident/Penalty</i>	<i>Capitation</i>		<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>
\$23,495	\$937	\$0	\$24,432	0.3%	\$24,432	0.27%	JUL	\$16,829	\$823	\$0	\$17,652	0%	\$17,652	0.19%
\$12,644	\$779	\$0	\$13,423	0.1%	\$37,854	0.42%	AUG	\$9,919	\$420	\$0	\$10,339	0%	\$27,991	0.31%
\$1,100,583	\$32,841	\$0	\$1,133,424	12.6%	\$1,171,279	13.01%	SEP	\$1,203,531	\$35,971	\$0	\$1,239,502	14%	\$1,267,493	13.83%
\$7,134,912	\$212,165	\$0	\$7,347,077	81.6%	\$8,518,355	94.63%	OCT	\$7,043,120	\$217,285	\$574,702	\$7,835,108	85%	\$9,102,601	99.31%
\$149,622	\$4,165	\$524,206	\$677,994	7.5%	\$9,196,349	102.16%	NOV	\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	101.35%
\$91,716	\$2,369	\$0	\$94,085	1.0%	\$9,290,434	103.21%	DEC	\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	102.70%
\$84,361	\$2,945	\$0	\$87,306	1.0%	\$9,377,740	104.18%	JAN	\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	103.89%
\$40,519	\$1,816	\$0	\$42,335	0.5%	\$9,420,075	104.65%	FEB	\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	104.31%
\$35,404	\$1,566	\$0	\$36,970	0.4%	\$9,457,045	105.06%	MAR	\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	104.84%
\$43,791	\$2,248	\$0	\$46,039	0.5%	\$9,503,084	105.57%	APR	\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	105.54%
\$22,876	\$1,009	\$0	\$23,885	0.3%	\$9,526,969	105.84%	MAY				\$0	0%	\$9,672,949	105.54%
\$16,306	\$686	\$240,971	\$257,963	0.2%	\$9,543,960	106.03%	JUN				\$0	0%	\$9,672,949	105.54%
\$8,756,227	\$263,527	\$765,177	\$9,784,932				TOTALS	\$8,828,390	\$269,857	\$574,702	\$9,672,949			

Caesar Rodney School District Financial Report - Revenue
As of April 30, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	62,703,957.00	60,452,023.40	2,251,933.60	96.4%
Cafeteria Salaries	1,358,524.00	1,411,416.00	0.00	103.9%
Division II, AOC	1,597,880.00	1,566,068.00	31,812.00	98.0%
Division II, AOC - Voc	142,546.00	142,546.00	0.00	100.0%
Division II, Energy	928,896.00	895,947.68	32,948.32	96.5%
Division III, Equalization	10,487,204.00	11,106,867.00	0.00	105.9%
State Transportation	6,850,000.00	6,323,673.47	526,326.53	92.3%
Drivers Ed.	34,000.00	36,700.00	0.00	107.9%
Unique Alternative	359,933.00	83,005.07	276,927.93	23.1%
Professional Development	86,022.00	86,022.00	0.00	100.0%
Minor Capital Improvements	1,523,927.00	861,513.00	662,414.00	56.5%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	11,516,942.00	8,637,707.16	2,879,234.84	75.0%
Major Capital Improvements	4,212,280.00	0.00	4,212,280.00	0.0%
Educational Sustainment Fund	1,548,234.00	1,548,234.00	0.00	100.0%
Technology Block Grant	207,203.00	207,203.00	0.00	100.0%
Other State Revenue	4,648,950.00	2,541,941.52	2,107,008.48	54.7%
Total State Funds	108,220,998.00	95,915,367.30	12,305,630.70	88.6%
LOCAL FUNDS				
Current Expense Tax Receipts	9,165,424.00	9,672,949.51	0.00	105.5%
Debt Service Tax Receipts	1,548,266.00	1,583,133.16	0.00	102.3%
Debt Service - Impact Fee	300,000.00	213,640.53	86,359.47	71.2%
Tuition Tax Receipts	6,225,965.00	6,385,144.96	0.00	102.6%
Minor Capital Tax Receipts	574,342.00	455,195.11	119,146.89	79.3%
Technology Maintenance Match	245,953.00	227,590.57	18,362.43	92.5%
Interest	1,325,000.00	1,624,354.82	0.00	122.6%
Athletics	30,000.00	50,200.50	0.00	167.3%
CSCR	25,000.00	32,869.23	0.00	131.5%
Indirect Costs	1,165,192.00	0.00	1,165,192.00	0.0%
Cafeteria	4,376,505.00	3,060,164.86	1,316,340.14	69.9%
Donations	30,000.00	43,917.83	0.00	146.4%
Other Match Tax Receipts	1,454,929.00	1,430,623.12	24,305.88	98.3%
Charter	-342,486.00	-488,551.43	0.00	142.6%
Choice	289,277.00	289,277.21	0.00	100.0%
Other Local Revenue	1,390,339.00	2,727,030.00	0.00	196.1%
Total Local Funds	27,803,706.00	27,307,539.98	496,166.02	98.2%

Caesar Rodney School District Financial Report - Revenue
As of April 30, 2025

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,134,117.00	2,134,117.00	0.00	100.0%
Title I	3,489,271.00	2,812,910.56	676,360.44	80.6%
Title II	86,022.00	551,753.00	0.00	641.4%
Title III	59,106.00	59,106.00	0.00	100.0%
Perkins	209,034.00	209,034.00	0.00	100.0%
Other Federal Revenue	0.00	317,608.00	0.00	0.0%
Total Federal Funds	5,977,550.00	6,084,528.56	0.00	101.8%
Grand Total All Funds	142,002,254.00	129,307,435.84	12,694,818.16	91.1%

John S Charlton School Financial Report - Revenue
As of April 30, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	12,620,440.00	12,126,678.00	493,762.00	96.1%
Division II, AOC	282,670.00	345,857.00	0.00	122.4%
Division II, AOC - Voc	32,638.00	32,638.00	0.00	100.0%
Division II, Energy	84,733.00	84,733.25	0.00	100.0%
Division III, Equalization	2,345,145.00	2,345,145.00	0.00	100.0%
State Transportation	2,000,000.00	1,857,530.87	142,469.13	92.9%
Minor Capital Improvements	47,856.00	47,856.00	0.00	100.0%
Total State Funds	17,413,482.00	16,840,438.12	573,043.88	96.7%
LOCAL FUNDS				
Interest	100,000.00	125,222.76	0.00	125.2%
Other Local Revenue	0.00	1,232.39	0.00	0.0%
Total Local Funds	100,000.00	126,455.15	0.00	126.5%
Grand Total All Funds	17,513,482.00	16,966,893.27	546,588.73	96.9%